

# Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,  
BY FISCAL YEAR, 1991-92 TO 2001-02  
(In thousands of dollars)**

Revenue source	1991-92	1996-97	2000-01	2001-02
1	2	3	4	5
Local taxes on state-assessed properties <sup>a</sup> .....	\$792,991	\$730,280	\$672,561	\$677,770
Private car taxes .....	3,336	6,130	6,339	6,379
Fuel taxes and fees:				
Motor vehicle fuel license taxes: <sup>b</sup>				
Gasoline tax .....	2,030,158	2,493,494	2,700,248	2,771,406
Jet fuel tax .....	1,254	1,532	2,726	2,447
Subtotals .....	2,031,412	2,495,027	2,702,975	2,773,853
Diesel and use fuel taxes <sup>c</sup> .....	264,847	370,101	487,515	467,981
Fees .....	89	207	270	314
Subtotals .....	264,936	370,308	487,785	468,295
Fuel totals .....	2,296,348	2,865,334	3,190,759	3,242,148
Sales and use taxes and fees: <sup>d</sup>				
State taxes <sup>e,h</sup> .....	14,988,495	16,744,298 <sup>r</sup>	22,062,150	21,588,029
State disaster relief tax <sup>f</sup> .....	3,417	368	1	—
Local revenue fund state sales tax <sup>g</sup> .....	1,180,397	1,684,283 <sup>r</sup>	2,277,235	2,208,508
Public safety fund sales tax <sup>h</sup> .....	—	1,683,138 <sup>r</sup>	2,277,235	2,208,509
City and county taxes .....	2,760,473	3,335,999	4,558,083	4,423,236
County transportation tax .....	685,341	832,297	1,139,592	1,105,575
Special district taxes .....	1,867,551	2,123,074	3,043,550	2,860,207
Fees .....	1,637	847	534	399
Totals .....	21,487,310	26,404,303 <sup>r</sup>	35,358,377	34,394,464
Alcoholic beverage taxes: <sup>d</sup>				
Taxes on beer and wine .....	151,608	144,851	150,630	152,298
Taxes on distilled spirits .....	144,245	126,216	137,821	140,334
Totals .....	295,852	271,067	288,451	292,632
Cigarette and tobacco products taxes: <sup>d</sup>				
Cigarette tax <sup>i</sup> .....	201,508	168,779	126,664	121,611
Cigarette and tobacco products surtax .....	523,457	465,090	350,172	332,998
Breast cancer research cigarette stamp tax <sup>j</sup> .....	—	33,757	30,722	30,322
Children and families first cigarette stamp tax <sup>k</sup> .....	—	—	650,068	624,579
Totals .....	724,964	667,626	1,157,626	1,109,511
Electrical Energy Tax .....	40,194	42,974	47,931	44,853
Natural Gas Surcharge <sup>l</sup> .....	—	—	30,511	179,107
Emergency Telephone Users' Surcharge .....	63,044	81,595	121,640	125,381
Universal Telephone Service Tax <sup>m</sup> .....	373	—	—	—
Timber Yield Tax .....	20,447	26,761	25,575	15,099
Hazardous substances taxes and other environmental fees <sup>n</sup> .....	244,648	294,343	346,267	392,535
Grand totals .....	\$25,969,507	\$31,390,414 <sup>r</sup>	\$41,246,038	\$40,479,878 <sup>o</sup>

a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.

b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.

c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.

d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.

e. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent.

f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.

g. This 1/2 percent sales tax became effective July 15, 1991.

h. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993, through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.

i. Includes \$60,452,000 in 1991-92 earmarked for cities and counties.

j. This tax became effective January 1, 1994, to raise funds for breast cancer research, detection services, and education.

k. This tax became effective January 1, 1999, to raise funds for early childhood development programs.

l. This tax became effective January 1, 2001.

m. This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

n. Revenues were first received under these programs in 1981-82 for hazardous waste.

o. Insurance taxes amounted to \$1,429,417,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.

r. Revised.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program